

**ABSTRACT OF THE DISCLOSURE**

A manufacturing method of a semiconductor device incorporating a passiv element includes the steps as follows: a redistribution board forming  
5 step forms a redistribution board incorporating the passive element on a base board; a semiconductor element mounting step mounts at least one semiconductor element formed on an opposite side surface of the redistribution board with regard to  
10 the base board; a base board separating step separates the base board from the redistribution board and exposes the other surface of the redistribution board; a redistribution board mounting step mounts the redistribution board on a  
15 package board via electrode pads exposed from the other surface of the redistribution board.